

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 5: General Board Hearing Procedures<sup>1</sup>***

### **ARTICLE 2: REQUIREMENTS FOR SCHEDULING BOARD MEETINGS AND HEARINGS**

#### **Subarticle 3. Representation, Prehearing Documents, and Preparation for Hearing**

##### **5523.2. CONTRIBUTION DISCLOSURE FORMS.**

(a) The Board is subject to the Quentin L. Kopp Conflict of Interest Act of 1990 (Gov. Code, § 15626) as interpreted by California Code of Regulations, title 18, sections 7001 through 7011, which requires Board Members to disclose certain political contributions and disqualifies Board Members from participating in certain adjudicatory proceedings (as defined in Gov. Code, § 15626, subd. (h)(5)). In order to comply with the provisions of the Quentin L. Kopp Conflict of Interest Act of 1990:

(1) Every Board Member must make the disclosures required by California Code of Regulations, title 18, section 7009; and

(2) Every party, participant and agent as defined in California Code of Regulations, title 18, sections 7004 through 7006 must complete a contribution disclosure form as required by California Code of Regulations, title 18, section 7011.

(b) Approximately 45 days prior to a hearing, Board Proceedings Staff will mail contribution disclosure forms to all parties, participants, and agents as defined in California Code of Regulations, title 18, sections 7004 through 7006, inquiring as to whether contributions have been made to one or more Board Members.

(c) Contribution disclosure forms should be returned to the Board Proceedings Division prior to the recipient's scheduled hearing.

(d) The rules and definitions contained in Government Code section 15626 and California Code of Regulations, title 18, sections 7001 through 7011 apply to this section.

Note: Authority cited: Government Code section 15606.

Reference: Government Code section 15606, 15626.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.  
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<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).